## ABSTRACT

A compound represented by the formula [1]:

$$\begin{array}{c|c}
 & B \\
 & O \\
 & A \\
 & N \\
 & O \\
\end{array}$$

$$\begin{array}{c|c}
 & X^{1a} \\
 & C \\
 & X^{1b} \\
\end{array}$$

$$\begin{array}{c|c}
 & X^2 \\
 & X^3 \\
\end{array}$$

5

10

15

wherein ring A and ring B each represent an optionally substituted benzene ring; ring C represents an optionally further substituted aromatic ring; R¹ represents a lower alkyl group optionally substituted with an optionally substituted hydroxyl group; X¹a represents a bond or optionally substituted lower alkylene; X¹b represents a bond or optionally substituted lower alkylene; X² represents a bond, -O- or -S-; X³ represents a bond or an optionally substituted divalent hydrocarbon group; Y represents an optionally esterified or amidated carboxyl group, or a salt thereof. The compound of the formula [I] is safer and has more potent lipid lowering activity such as squalene synthase inhibitory activity (cholesterol lowering activity) and triglyceride lowering activity, and

thus it is a compound useful as an agent for preventing or treating hyperlipemia.